

**EXECUTIVE OFFICE**



**BOARD OF SUPERVISORS**

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EXECUTIVE OFFICER**

**COUNTY OF LOS ANGELES  
EXECUTIVE OFFICE  
BOARD OF SUPERVISORS**

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June 22, 2021

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Supervisors:

**APPROVAL OF AN ORDINANCE TO AMEND LOS ANGELES COUNTY CODE TITLE 2  
ADMINISTRATION TO IMPLEMENT A FILING FEE FOR ASSESSMENT APPEAL  
APPLICATIONS  
(ALL DISTRICTS - 3 VOTES)**

**SUBJECT**

Recommendation to approve and adopt an ordinance amendment to implement a nonrefundable filing fee of \$46 for assessment appeal applications, with a fee waiver for applicants who would qualify based upon financial hardship pursuant to Government Code Section 68632.

**IT IS RECOMMENDED THAT THE BOARD AFTER THE PUBLIC HEARING,**

Introduce, waive reading and adopt the attached ordinance amending the Los Angeles County Code Title 2 – Administration relating to the Assessment Appeals Board to:

1. Implement a nonrefundable filing fee in the amount of \$46 for assessment appeal applications;
2. Adopt a fee waiver for applicants who would qualify based upon financial hardship pursuant to California Government Code Section 68632; and
3. Authorize the Executive Office to adjust the fee annually based on the Consumer Price Index (CPI).

## **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

The Assessment Appeals Board holds quasi-judicial hearings to equalize property valuations when a taxpayer disagrees with the Assessor's determination of value. The taxpayer, or their agent, may file the prescribed Assessment Appeal Application form (Form AAB 100) with the clerk of the Assessment Appeals Board to request a hearing.

Assessment appeal applications are filed with the clerk of the Assessment Appeals Board who is responsible for validating the timeliness and completeness of all applications in accordance with specific guidelines established by your Board and the State Board of Equalization. Once an application is determined to be valid, the clerk of the Assessment Appeals Board schedules it for hearing and sends notice to the parties. At this time, Los Angeles County does not charge a fee for filing and processing of assessment appeal applications.

On August 4, 2020, your Board instructed my office, in consultation with County Counsel, to report back regarding, among other subjects, the implementation of filing fees to offset administrative costs.

On September 18, 2020, we reported back to your Board with a cost analysis and comparison of application filing fees charged by other counties. We now plan to implement a \$46 filing fee, effective July 2, 2021. This fee is based on the estimated cost to process assessment appeal applications and is comparable to other counties' filing fee which range from \$30.00 to \$86.00. To minimize the impact to low income constituents, a fee waiver will be offered for applications filed by the taxpayers who would qualify for a fee waiver under Government Code Section 68632 based upon financial hardship.

The proposed \$46 filing fee has been reviewed and approved by the Auditor-Controller.

The proposed fee ordinance also includes discretionary authority to adjust the filing fee from year to year as necessary based on the CPI to ensure that the administrative costs over time are covered by the fee. Such a fee adjustment feature is currently present in a number of existing county fee ordinances.

## **Implementation of Strategic Plan Goals**

This ordinance is consistent with the principles of County Strategic Plan Strategy III.3 – Pursue Operational Effectiveness, Fiscal Responsibility, and Accountability.

## **FISCAL IMPACT/FINANCING**

Implementation of the filling fee and waiver will require the Assessment Appeals Board to hire two additional staff to maintain the increased workload. The cost for the two additional staff is included in the Auditor-Controller's approved rate of \$46. We anticipate that the estimated cost to process assessment appeal applications and administer the filing fee will be offset by the revenue generated and would therefore be cost neutral for the County. This request will be included in the Executive Office's Fiscal Year 2021-22 Final Changes Budget submission.

## **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Section 16 of Article XIII provides that a county's board of supervisors may promulgate rules for the conduct of appeals boards. In relevant part, that section provides: County boards of supervisors shall fix the compensation for members of assessment appeals boards, furnish clerical and other

The Honorable Board of Supervisors

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assistance for those boards, adopt rules of notice and procedures for those boards as may be required to facilitate their work and to insure uniformity in the processing and decision of equalization petitions, and may provide for their discontinuance.

**IMPACT ON CURRENT SERVICES (OR PROJECTS)**

There is no anticipated impact on current services as a result of these actions.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Celia Zavala".

CELIA ZAVALA

Executive Officer, Board of Supervisors

CZ:JG:KM:JT

Enclosures

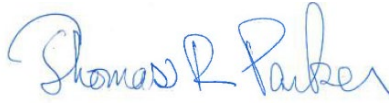
c: Chief Executive Officer  
County Counsel

## **ANALYSIS**

This ordinance amends Title 2 – Administration, of the Los Angeles County Code, to implement a filing fee of \$46 for assessment appeal applications, with a fee waiver for applications filed by applicants who would qualify for a waiver of court fees and costs based upon financial hardship pursuant to Government Code section 68632.

Very truly yours,

RODRIGO A. CASTRO-SILVA  
County Counsel

By   
THOMAS PARKER  
Deputy County Counsel  
Property Division

TRP:bh

Requested: 04/13/21

Revised: 04/16/21

**ORDINANCE NO. \_\_\_\_\_**

An ordinance amending Title 2 – Administration, of the Los Angeles County Code to implement a filing fee of \$46 for assessment appeal applications, with a fee waiver for applications filed by applicants who would qualify for a waiver of court fees and costs based upon financial hardship pursuant to Government Code section 68632.

The Board of Supervisors of the County of Los Angeles ordains as follows:

**SECTION 1.** Section 2.44.130 is hereby added to read as follows:

**2.44.130                    Fees for Filing Assessment Appeal Application and Fee**

**Waiver Request.**

A.     Filing Fee. Effective July 2, 2021, applicants filing a property tax appeal application must pay a filing fee of \$46 per application. This fee is nonrefundable and shall be charged and collected for each application filed with the clerk of the Assessment Appeals Board.

Beginning on July 2, 2022, and thereafter on each succeeding July 1, the amount of each fee in this section may be adjusted by the lesser of (1) the increase, if any, in the Consumer Price Index ("CPI") for all urban consumers in the Los Angeles area, as published by the United States Government Bureau of Labor Statistics, from the previous calendar year to the current calendar year, or (2) the increase, if any, in the cost of providing the service for which the fee is collected, as confirmed by the auditor-controller; the adjusted fee shall be rounded to the nearest dollar; provided, however, notwithstanding the above, no fee shall exceed the cost of providing the service for which the fee is collected.

B. Fee Waiver. Applicants meeting the requirements of California Government Code section 68632 may request and receive a waiver of the appeal application fee from the clerk of the assessment appeals board. A fee waiver request must be in writing, signed under penalty of perjury, and submitted to the clerk of the assessment appeals board on the form provided for that purpose. Documentation verifying eligibility may be requested by the clerk of the assessment appeals board at the time of application or thereafter.

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